

BANK INDONESIA REGULATION

NUMBER : 9/2/PBI/2007

CONCERNING

COMMERCIAL BANK DAILY REPORT

THE GOVERNOR OF BANK INDONESIA,

- Considering :
- a. whereas for a more effective implementation of duties in the sectors of monetary, banking, and payment system, Bank Indonesia requires supports of real time, timely, secure, accurate, reliable, unbiased, complete, and easy to be simultaneously accessed information on daily basis;
 - b. whereas to provide the abovementioned information, a daily reporting system of banks has been established in order to meet the needs of information in preparation and implementation of monetary policy, payment system, and risk-based bank supervision;
 - c. whereas at present daily information are provided by a Commercial Bank Daily Report system and in order to provide a more complete, comprehensive, and higher quality information it is necessary to improve the system;

d. whereas ...

- d. whereas to improve the Commercial Bank Daily Report system it is necessary to expand the scope of information to be reported and to enhance system and reporting procedures of the Commercial Bank Daily Report;
- e. whereas pursuant to the considerations set forth in letter a, letter b, letter c, and letter d, it is deemed necessary to improve Bank Indonesia Regulation concerning Commercial Bank Daily Report.

In view of :

- 1. Act Number 7 of 1992 concerning Banking (State Gazette of the Republic of Indonesia Number 31 of 1992, Supplement to the State Gazette of the Republic Indonesia Number 3472) as amended by Act Number 10 of 1998 (State Gazette of the Republic of Indonesia Number 182 of 1998, Supplement to the State Gazette of the Republic of Indonesia Number 3790);
- 2. Act Number 23 of 1999 concerning Bank Indonesia (State Gazette of the Republic of Indonesia Number 66 of 1999, Supplement to the State Gazette of the Republic of Indonesia Number 3843) as amended by Act Number 3 of 2004 (State Gazette of the Republic of Indonesia Number 7 of 2004, Supplement to the State Gazette of the Republic of Indonesia Number 4357).

HAS DECREED

To enact : BANK INDONESIA REGULATION CONCERNING
COMMERCIAL BANK DAILY REPORT

CHAPTER I ...

CHAPTER I GENERAL PROVISIONS

Article 1

Terminologies used in this Bank Indonesia Regulation are defined as follows.

1. Bank is a Commercial Bank as referred to in Article 1 number 3 Act Number 7 of 1992 concerning Banking as amended by Act Number 10 of 1998, including foreign bank branch office;
2. Reporting Bank is a Bank office including head office of Bank legally incorporated under Indonesian law, foreign bank branch office, and Sharia Division;
3. Commercial Bank Daily Report, hereinafter referred to as LHBU, is a report prepared and submitted by Reporting Bank to Bank Indonesia on daily basis;
4. Money Market Information Center, hereinafter referred to as PIPU, is one of LHBU outputs that provides information including but not limited to Rupiah and foreign exchange money markets and information originating from other sources relating to financial market;
5. PIPU Subscriber is a party other than Bank which may obtain LHBU processing results in accordance with Bank Indonesia stipulation;
6. PIPU Usage Agreement is a written agreement between Bank Indonesia and a PIPU Subscriber concerning usage of PIPU with requirements and conditions stipulated by Bank Indonesia;
7. On-line report submission, hereinafter referred to as On-Line, is a report submission by transmitting data records directly through data communication network to Bank Indonesia;

8. Off-line ...

8. Off-line report submission, hereinafter referred to as Off-Line, is a report submission by submitting data records in the form of floppy disk or other electronic data records to Bank Indonesia;
9. Interbank Money Market, hereinafter referred to as PUAB, is a lending-borrowing activity in Rupiah and/or foreign currency among conventional banks with a tenure of up to 1 (one) year;
10. Sharia Interbank Money Market, hereinafter referred to as PUAS, is a short-term financial transaction among banks conducting business based on sharia principles either in Rupiah or foreign currency;
11. Working Day is a day when Bank Indonesia Head Office conducts clearing and Bank Indonesia - Real Time Gross Settlement system.

CHAPTER II

PREPARATION OF LHBU DATA

Article 2

- (1) Reporting Bank shall be required to prepare LHBU.
- (2) LHBU as referred to in paragraph (1) shall include transactional and non-transactional data.
- (3) Transactional data as referred to in paragraph (2) shall include data of :
 - a. PUAB, comprising Rupiah PUAB – Morning Session, Rupiah PUAB – Afternoon Session, foreign exchange PUAB, and overseas PUAB;
 - b. PUAS;
 - c. money market securities trade in secondary markets;
 - d. foreign exchange transactions.
- (4) Non-transactional data as referred to in paragraph (2) shall include data of :
 - a. end-day position of non-investment foreign currency selling derivative transactions with foreign parties;

b. end-day ...

- b. end-day position of non-investment foreign currency buying derivative transactions with foreign parties;
 - c. derivative transaction recapitulation position;
 - d. net open position;
 - e. specific balance sheet items;
 - f. cash flow projection;
 - g. sharia Bank *mudharabah* deposit rate;
 - h. base lending rate;
 - i. lending rate;
 - j. time deposit rate, certificate of deposit rate, and savings deposit rate;
 - k. quotation interest rate.
- (5) Preparation of LHBU as referred to in paragraph (1) shall refer to LHBU preparation systematic as stipulated in Bank Indonesia Circular Letter.

Article 3

- (1) Reporting Bank shall be required to appoint person in charge to be responsible for preparation and submission of LHBU to Bank Indonesia.
- (2) The appointment of person in charge as referred to in paragraph (1) shall not reduce and/or remove responsibility of the Board of Directors of Bank and/or the management of foreign bank branch office.
- (3) In the event of any change of person in charge as referred to in paragraph (1), Reporting Bank shall be required to revise.

CHAPTER III SUBMISSION OF LHBU

Article 4

- (1) Reporting Bank shall be required to submit LHBU to Bank Indonesia completely, accurately, and correctly.

(2) Reporting ...

- (2) Reporting Bank shall be required to submit LHBUs transactional data as referred to in Article 2 paragraph (3) together with form header every Working Day in real time or immediately after the occurrence of transaction on the reporting date.
- (3) Reporting Bank shall be required to submit LHBUs non-transactional data as referred to in Article 2 paragraph (4) together with form header every Working Day based on :
 - a. end-day position;
 - b. projection; or
 - c. data on the reporting date.
- (4) Reporting Bank shall be required to submit non-transactional data of quotation interest rate as referred to in Article 2 paragraph (4) letter k on any occurrence of quotation.
- (5) Reporting Bank shall be required to continue to submit form header although it does not have transactional and/or non-transactional data.
- (6) Time limits of LHBUs submission as referred to in paragraph (2), paragraph (3), and paragraph (4) shall be stipulated in Bank Indonesia Circular Letter.
- (7) The obligation to submit report as referred to in paragraph (2), paragraph (3), and paragraph (4) shall not be in force for a Reporting Bank which is not under operation with prior written notification to Bank Indonesia.

Article 5

In the event of any error of data in LHBUs which has been submitted to Bank Indonesia, Reporting Bank shall be required to submit LHBUs correction within a time limit as stipulated in Bank Indonesia Circular Letter.

Article 6

- (1) Reporting Bank shall be required to submit LHBUs and/or LHBUs correction to Bank Indonesia by On-Line.

(2) Reporting ...

- (2) Reporting Bank encountering technical interference that it can not submit LHBUs and/or LHBUs correction by On-Line as referred to in paragraph (1) shall be required to submit a written notification to Bank Indonesia immediately after the occurrence of technical interference on the same Working Day before the deadline of report submission regarding technical interference and it shall be signed by authorized officer.
- (3) Reporting Bank failing to submit the written notification as referred to in paragraph (2) shall be considered not submitting LHBUs by On-Line.
- (4) In the event of any technical interference or other interference on Bank Indonesia communication system and/or network, Bank Indonesia shall inform the interference in writing or by other means of communication to Reporting Banks.
- (5) Reporting Bank failing to submit LHBUs and/or LHBUs correction by On-Line due to the interference as referred to in paragraph (2) or paragraph (4) shall be required to submit LHBUs and/or LHBUs correction by Off-Line on the same Working Day for the data of :
 - a. Rupiah PUAB - Morning Session;
 - b. Rupiah PUAB - Afternoon Session;
 - c. Foreign Exchange PUAB;
 - d. PUAS;
 - e. money market securities trade in secondary markets;
 - f. base lending rate;
 - g. lending rate;
 - h. time deposit rate, certificate of deposit rate, and savings deposit rate;
 - i. sharia Bank *mudharabah* deposit rate; and
 - j. quotation interest rate.

- (6) Reporting Bank failing to submit LHBUs and/or LHBUs correction by On-Line due to the interference as referred to in paragraph (2) or paragraph (4) shall be required to submit LHBUs and/or LHBUs correction by Off-Line at no later than 10.00 a.m. (western Indonesian time) on the following Working Day for the data of:
- a. overseas PUAB;
 - b. net open position;
 - c. selected balance sheet items;
 - d. cash flow projection;
 - e. foreign exchange transactions;
 - f. end-day position of non-investment foreign currency selling derivative transactions with foreign parties;
 - g. end-day position of non-investment foreign currency buying derivative transactions with foreign parties; and
 - h. position of derivative transaction recapitulation.

Article 7

- (1) Reporting Bank shall be considered not submitting LHBUs or LHBUs correction by On-Line if the LHBUs and/or LHBUs correction have not been received by Bank Indonesia up to the deadline of submission of LHBUs and/or LHBUs correction as stipulated in Bank Indonesia Circular Letter.
- (2) Reporting Bank shall be considered not submitting LHBUs or LHBUs correction by Off-Line if LHBUs and/or LHBUs correction have not been received by Bank Indonesia as referred to in Article 6 paragraph (5) and Article 6 paragraph (6).

Article 8

- (1) Reporting Bank considered not submitting LHBUs and/or LHBUs correction as referred to in Article 7 shall be persistently required to submit LHBUs and/or LHBUs correction for the data of :
 - a. foreign exchange transactions;
 - b. net open position;
 - c. selected balance sheet items;
 - d. cash flow projection;
 - e. end-day position of non-investment foreign currency selling derivative transactions with foreign parties;
 - f. end-day position of non-investment foreign currency buying derivative transactions with foreign parties; and
 - g. position of derivative transaction recapitulation.
- (2) LHBUs and/or LHBUs correction submission procedures as referred to in paragraph (1) shall be stipulated in Bank Indonesia Circular Letter.

Article 9

- (1) Obligation to submit LHBUs and/or LHBUs correction as referred to in Article 5, Article 6 paragraph (1), Article 6 paragraph (5), and Article 6 paragraph (6) shall be exempted for Reporting Bank encountering a *force majeure* which causes the Reporting Bank unable to submit the LHBUs and/or LHBUs correction.
- (2) Reporting Bank failing to submit LHBUs or LHBUs correction as referred to in paragraph (1) shall be required to notify Bank Indonesia immediately in writing with explanation concerning its causes (*force majeure*) and efforts which have been made and shall be signed by authorized officer.
- (3) Exemption as referred to in paragraph (1) shall only be granted until the *force majeure* as referred to in paragraph (2) has been overcome.

CHAPTER IV LHBU OUTPUTS AND USERS

Article 10

- (1) Bank Indonesia shall provide LHBU outputs for Reporting Banks and/or PIPU Subscribers.
- (2) LHBU outputs as referred to in paragraph (1) shall include :
 - a. information provided by PIPU in the aggregate; and
 - b. Reporting Bank individual data as stipulated by Bank Indonesia.

Article 11

- (1) Reporting Bank may obtain LHBU outputs in the form of information provided by PIPU in the aggregate and individual data of the concerned Reporting Bank.
- (2) PIPU Subscribers may only obtain LHBU outputs in the form of information provided by PIPU in the aggregate.
- (3) Bank Indonesia may charge Reporting Bank for the provision of information as referred to in paragraph (1).

Article 12

- (1) To become a PIPU Subscriber as referred to in Article 11 paragraph (2) an applicant of PIPU Subscriber shall be required to submit a written application to Bank Indonesia.
- (2) If the application as referred to in paragraph (1) has been approved by Bank Indonesia, the applicant of PIPU Subscriber shall be required to sign a PIPU Usage Agreement with Bank Indonesia.
- (3) Implementation provisions concerning PIPU Subscribers shall be stipulated further in a Bank Indonesia Circular Letter.

Article 13 ...

Article 13

- (1) Bank Indonesia shall provide a certain number of rights to access into LHBUS system in Bank Indonesia for any Reporting Bank with no charge.
- (2) Bank Indonesia shall charge Reporting Banks for any additional right to access into the LHBUS system as referred to in paragraph (1).
- (3) Bank Indonesia shall provide right to access and information for PIPUS Subscribers with a charge.
- (4) Reporting Banks and PIPUS Subscribers shall be responsible for the rights of access into the LHBUS system granted by Bank Indonesia.
- (5) Implementation provisions concerning the right to access and its charges shall be further stipulated in a Bank Indonesia Circular Letter.

CHAPTER V

SANCTIONS

Article 14

- (1) Any Reporting Bank failing to submit by On-Line transactional data as referred to in Article 2 paragraph (3) letter a, letter b, and letter c within the time limit of LHBUS submission as referred to in Article 4 paragraph (6) or by Off-Line as referred to in Article 6 paragraph (5) letter a, letter b, letter c, letter d, and letter e, and Article 6 paragraph (6) letter a, shall be liable to sanction in the form of a financial penalty amounting to Rp250,000.00 (two hundred and fifty thousand rupiah) for each transactional data not submitted, with a maximum penalty of Rp5,000,000.00 (five million rupiah) per day for the whole transactional data.

(2) Any ...

- (2) Any Reporting Bank failing to submit by On-Line transactional data as referred to in Article 2 paragraph (3) letter d within the time limit of LHBUS submission as referred to in Article 4 paragraph (6) or by Off-Line as referred to in Article 6 paragraph (6) letter e shall be liable to sanction in the form of a financial penalty amounting to Rp250,000.00 (two hundred and fifty thousand rupiah) for each transactional data not submitted, with a maximum penalty of Rp5,000,000.00 (five million rupiah) per day for the whole transactional data.
- (3) Any Reporting Bank failing to submit by On-Line non-transactional data as referred to in Article 2 paragraph (4) letter a up to letter j within the time limit of LHBUS submission as referred to in Article 4 paragraph (6) or by Off-Line as referred to in Article 6 paragraph (5) letter f up to letter i and Article 6 paragraph (6) letter b, letter c, letter d, letter f, letter g, and letter h shall be liable to sanction in the form of a financial penalty amounting to Rp250,000.00 (two hundred and fifty thousand rupiah) for each non-transactional data not submitted.
- (4) Any Reporting Bank quoting interest rate but fails to submit non-transactional data of quotation interest rate by On-Line as referred to in Article 2 paragraph (4) letter k in any occurrence of quotation within the time limit of LHBUS submission as referred to in Article 4 paragraph (6) or by Off-Line data as referred to in Article 6 paragraph (5) letter j shall be liable to sanction in the form of a financial penalty amounting to Rp250,000.00 (two hundred and fifty thousand rupiah) for each quotation data not submitted.
- (5) Any Reporting Bank failing to submit by On-Line LHBUS form header as referred to in Article 4 paragraph (2), Article 4 paragraph (3), and Article 4

paragraph (5) within the time limit as referred to in Article 4 paragraph (6) or by Off-Line as referred to in Article 6 paragraph (5), Article 6 paragraph (6) shall be liable to sanction in the form of a financial penalty amounting to Rp1,000,000.00 (one million rupiah) for each form header.

- (6) Any Reporting Bank submitting LHBUs transactional and non-transactional data as referred to in Article 2 paragraph (3) letter a, letter b, and letter c and Article 2 paragraph (4) letter d up to letter k, Article 6 paragraph (5), and Article 6 paragraph (6) letter a up to letter d within the time limit as referred to in Article 5 incorrectly shall be liable to sanction in the form of a financial penalty amounting to Rp50,000.00 (fifty thousand rupiah) for each item of error, with a maximum penalty of Rp2,000,000.00 (two million rupiah) per day.
- (7) Any Reporting Bank submitting LHBUs transactional and non-transactional data as referred to in Article 2 paragraph (3) letter d and Article 2 paragraph (4) letter a up to letter c, Article 6 paragraph (6) letter e up to letter h, within the time limit as referred to in Article 5 incorrectly shall be liable to sanction in the form of a financial penalty amounting to Rp50,000.00 (fifty thousand Rupiah) for each item of error, with a maximum penalty of Rp2,000,000.00 (two million rupiah) per day.
- (8) Any Reporting Bank failing to submit form header while there is transaction subject to submission in accordance with this regulation shall be liable to sanction of not submitting form header as referred to in paragraph (5), sanction of not submitting data as referred to in paragraph (1), paragraph (2), paragraph (3), and/or paragraph (4), and sanction of submitting data incorrectly as referred to in paragraph (6) and/or paragraph (7).

Article 15

Sanction in the form of financial penalty as referred to in Article 14 shall be imposed by Bank Indonesia by debiting Reporting Bank's Rupiah demand deposit account at Bank Indonesia.

Article 16

- (1) Reporting Bank violating Article 8 paragraph (1) letter a, letter e, letter f, and letter g shall be liable to administrative sanction in the form of a written warning in the framework of Bank supervision.
- (2) Implementation provisions concerning sanctions on Reporting Banks as referred to in Article 14, Article 15, and Article 16 paragraph (1) shall be stipulated further in a Bank Indonesia Circular Letter.

Article 17

Bank Indonesia shall impose sanction on any PIPU Subscriber failing to pay PIPU usage charge referring to PIPU Usage Agreement in the form of :

- a. written warning;
- b. financial penalty; and/or
- c. termination as a PIPU Subscriber.

CHAPTER VI CONCLUDING PROVISIONS

Article 18

By the enactment of this Bank Indonesia Regulation:

- a. Bank Indonesia Regulation Number 7/10/PBI/2005 concerning Commercial Bank Daily Report as amended by Bank Indonesia Regulation Number 7/12/PBI/2005 shall be revoked and declared no longer valid; and

- b. Article 10 Bank Indonesia Regulation Number 7/31/PBI/2005 concerning Derivative Transactions shall be declared no longer valid.

Article 19

This Bank Indonesia Regulation shall come into force since its enactment.

Enacted in Jakarta

Dated March 5, 2007

THE GOVERNOR OF BANK INDONESIA,

BURHANUDDIN ABDULLAH

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 40 OF
2007

DPM/UKMI/DPD/DPNP

ELUCIDATION
TO
BANK INDONESIA REGULATION
NUMBER : 9/2/PBI/2007
CONCERNING
COMMERCIAL BANK DAILY REPORT

GENERAL REVIEW

As stated in Article 28 paragraph (1) Act Number 23 of 1999 concerning Bank Indonesia as amended by Act Number 3 of 2004, banks shall be required to submit reports, information, and explanation in accordance with procedures stipulated by Bank Indonesia. Those data and/or information in the reports, description, and explanation shall further be used, among others, in preparing statistics for monetary policy analysis, risk-based bank supervision, and monetary management based on most recent money market conditions. In this relation, banks shall be required to prepare daily reports accurately, correctly, and completely and submit the reports to Bank Indonesia in real time and promptly.

Free capital movement regime in Indonesia has accelerated Indonesian financial market developments and integration with global financial system including derivative transaction activities.

As consequences of the financial market developments and integration, rupiah transactions between banks and foreign citizens and entities increase which are also followed by speculative activities. On the other hand, foreign currency derivative transaction on margin trading which contains speculative

aspect ...

aspect becomes one of factors affecting rupiah exchange rate fluctuations that may also indirectly disturb Indonesian financial and monetary system stability.

In relation with the speculative activities, Bank Indonesia has further revised provisions concerning necessary control as contained in Bank Indonesia Regulation concerning Control on Bank Rupiah Transactions and Foreign Currency Loan. In addition, Bank Indonesia has also revised provisions on derivative transactions as contained in Bank Indonesia Regulation concerning Derivative Transactions.

Pursuant to the abovementioned revisions of regulations, submission of data to Bank Indonesia through the LHBU system has been improved. The improved LHBU system continues to generate outputs in the form of PIPU information and Reporting Bank individual data.

ARTICLE BY ARTICLE

Article 1

Self-explanatory.

Article 2

Paragraph (1)

Self-explanatory.

Paragraph (2)

Transactional data shall be defined as data originating from Reporting Bank transactions with other parties as counterparts.

Non-transactional data shall be defined as data originating not from Reporting Bank transactions with other parties and/or constitute position data on Reporting Bank transactions.

Paragraph (3)

Letter a

Self-explanatory ...

Self-explanatory.

Letter b

Self-explanatory.

Letter c

Data of money market securities trade in secondary market shall be defined as data of transactions of securities which presently only include Bank Indonesia Certificates, certificates of deposits, and commercial papers.

Letter d

Foreign exchange transaction is defined as a buying-selling transaction between one currency and another currency at a rate as agreed comprising tod/tom/spot, derivative transaction in the form of forward, swap, option, and other derivative transactions but not including buying-selling transaction of foreign banknotes.

Paragraph (4)

Letter a

Foreign party is defined as a party as referred to in applicable Bank Indonesia regulatory provisions concerning Control on Bank Rupiah Transactions and Foreign Currency Loan.

End-day position data of non-investment selling derivative transactions with foreign parties are defined as data as referred to in applicable Bank Indonesia regulatory provisions concerning Control on Bank Rupiah Transactions and Foreign Currency Loan.

Letter b

End-day position data of non-investment buying derivative

transactions ...

transactions with foreign parties are defined as data as referred to in applicable Bank Indonesia regulatory provisions concerning Control on Bank Rupiah Transactions and Foreign Currency Loan.

Letter c

Derivative transaction recapitulation data are defined as data as referred to in applicable Bank Indonesia regulatory provisions concerning Derivative Transactions.

Letter d

Net open position shall be defined referring to applicable Bank Indonesia regulatory provisions concerning net open position.

Letter e

Self-explanatory.

Letter f

Self-explanatory.

Letter g

Self-explanatory.

Letter h

Self-explanatory.

Letter i

Self-explanatory.

Letter j

Self-explanatory.

Letter k

Self-explanatory.

Paragraph (5)

Self-explanatory.

Article 3

Paragraph (1)

Person in charge is defined as a Reporting Bank officer granted with authorization to prepare and submit LHBUs.

Paragraph (2)

Foreign bank branch office is defined as a branch office of a Bank located overseas legally incorporated under foreign law or with head office located overseas which is directly or indirectly responsible to its Bank head office and possesses address and domicile in Indonesia.

Paragraph (3)

Self-explanatory.

Article 4

Paragraph (1)

Self-explanatory.

Paragraph (2)

Form header is defined as an LHBUs form containing at least information on bank code, date of report, form number, and number of filled records.

Paragraph (3)

Self-explanatory.

Paragraph (4)

Self-explanatory.

Paragraph (5)

Self-explanatory.

Paragraph (6)

Self-explanatory.

Paragraph (7) ...

Paragraph (7)

Self-explanatory.

Article 5

Self-explanatory.

Article 6

Paragraph (1)

Self-explanatory.

Paragraph (2)

Technical interference is defined as an interference causing Reporting Bank unable to submit LHBU by On-Line to Bank Indonesia including but not limited to interference on telecommunication network and/or other means.

Paragraph (3)

Self-explanatory.

Paragraph (4)

Technical interference or other interference is defined as an interference causing Bank Indonesia unable to receive LHBU submission by On-Line including but not limited to interference on telecommunication network and/or other means.

Paragraph (5)

Self-explanatory.

Paragraph (6)

Self-explanatory.

Article 7

Paragraph (1)

Self-explanatory.

Paragraph (2)

Self-explanatory ...

Self-explanatory.

Article 8

Paragraph (1)

Self-explanatory.

Paragraph (2)

Self-explanatory.

Article 9

Paragraph (1)

Force majeure is defined as a situation really causing a Reporting Bank unable to submit LHBUs and/or LHBUs correction, including but not limited to fire, mass riot, war, sabotage, and natural disasters, such as earthquake and flood, as confirmed by the local authority or related institution's officer.

Paragraph (2)

Self-explanatory.

Paragraph (3)

The *force majeure* shall be considered overcome if the Reporting Bank has been able to operate normally that it may submit LHBUs and/or LHBUs correction to Bank Indonesia in accordance with this stipulation.

Article 10

Paragraph (1)

Self-explanatory.

Paragraph (2)

Reporting Bank individual data include data or information resulting from the processing on the concerned Reporting Bank.

Article 11

Self-explanatory ...

Self-explanatory.

Article 12

Self-explanatory.

Article 13

Paragraph (1)

Right to access shall be granted by Bank Indonesia to Reporting Banks and/or PIPU Subscribers to be able to log-in into the LHBUS system in Bank Indonesia.

Paragraph (2)

Self-explanatory.

Paragraph (3)

Self-explanatory.

Paragraph (4)

Self-explanatory.

Paragraph (5)

Self-explanatory.

Article 14

Paragraph (1)

Self-explanatory.

Paragraph (2)

Self-explanatory.

Paragraph (3)

For foreign exchange transaction, non-transactional data include the whole data of respective non-transactional data of letter a up to letter c in Article 2 paragraph (4).

Paragraph (4)

Self-explanatory.

Paragraph (5) ...

Paragraph (5)

Self-explanatory.

Paragraph (6)

Item in this paragraph is defined as a field in each record contained in each form.

Submission of data which are not correct includes submission of data which are inaccurate and incomplete.

Paragraph (7)

Self-explanatory.

Paragraph (8)

Self-explanatory

Article 15

Self-explanatory.

Article 16

Self-explanatory.

Article 17

Self-explanatory.

Article 18

Self-explanatory.

Article 19

Self-explanatory.